

## **REQUIREMENT TO REPORT PERSONAL USE OF PURCHASE CARD**

As advised in a recent [Ed-e-mail](#), the Department of Treasury has revised the Treasurer's Instructions relating to purchase cards and annual reporting requirements.

The revised Treasurer's Instruction 321 (TI 321), Credit Cards – Authorised Use states that a credit card (school purchase card) is not to be used for personal purposes. A 'personal purpose' is a purpose that is not directly related to performing functions of the agency. This includes accidental use of the card for personal purposes.

The revised Treasurer's Instruction 903 (13)(iv) Agency Annual Reports requires us to disclose personal expenditure on staff purchase cards in our annual report.

Commencing immediately, to ensure compliance with these requirements all staff who identify personal use of a school purchase card must complete a [Statement of Purchase Card used for a Personal Purpose](#) and email [financialservices.support@education.wa.edu.au](mailto:financialservices.support@education.wa.edu.au) within two working days. The statement will be forwarded to the Chief Finance Officer and Director General in line with the requirements of TI 321.

Any personal use of a purchase card during the period 21 June to today must be reported through the completion of a Statement of Purchase Card for Personal Purpose and emailed to [financialservices.pcard@education.wa.edu.au](mailto:financialservices.pcard@education.wa.edu.au) by close of business on Friday 19 August.

Appropriate accounting processes need to be followed to record transactions related to private use in your school's accounting system (RM Finance/MAZE). Any transaction for private use must be recorded through the mandatory budget account:

- N3197 P Card Personal Use – Clearing.

Guidelines to assist with reporting requirements and recording and acquittal processes are in [Reporting the Personal Use of Purchase Cards](#) and [Purchase Cards Recording and Acquittal of Transactions](#) documents. Further assistance is available by emailing [financialservices.support@education.wa.edu.au](mailto:financialservices.support@education.wa.edu.au).

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SCHOOLS RESOURCING AND SUPPORT

9 August 2016